

THE EVENING TIMES.

FRANK A. MUNSEY

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FOR A MUNICIPAL BUILDING.

At the last session of Congress the bill to appropriate two million five hundred thousand dollars for the purchase of a site and the erection of a municipal building for the use of the District officials failed to become a law. Mr. Mercer has reintroduced the measure in the House. He is hopeful that the appropriation will be granted.

A new District building is not only in harmony with the plan for embellishing the Capital, but is demanded as a municipal facility. In their last annual report the Commissioners said:

"The Commissioners again advert to their recommendations for a District building which should comport in capacity, security, and appearance

with the requirements and dignity of the local government at the National Capital. The desire for such a structure is not only founded upon a commendable public spirit but upon the absolute necessity to replace with suitable accommodations the present rented apartments, which are overcrowded and in many other respects ill adapted to the purpose for which they are used."

The officials of the District Government deserve the best of quarters. Crowded offices and make-shift facilities are not conducive to the best results in the administration of the affairs of a great and growing city.

We hope that Congress will appreciate the situation and act speedily and with fair liberality.

DO THE RICH PAY THEIR FULL PROPORTION OF TAXES?

By SAMUEL STRASBOURGER, Tax Commissioner of New York.

The present tax laws are inequitable. Under a just law people worth more than \$250,000 would pay 75 per cent of the taxes.

To the question, "Do the rich pay their just proportion of taxes?" I must emphatically answer—No; and to prove my assertion I shall discuss the subject with regard to the three classes of taxpayers on our books, namely:

First, the millionaire.

Second, the moderately rich man of business.

Third, the small shopkeeper.

A man or woman with a large amount of idle money naturally invests in railroad stocks, as these return good dividends on the investment. These stocks are exempt from taxation. The shareholders claim, of course, that they are paying their proportion of taxation through the taxes paid by the various corporations. But, as a matter of fact, the majority of the popular railroad stocks, such as the Baltimore and Ohio, the Pennsylvania and others, are foreign corporations, paying taxes here on only \$1,000 or \$2,000 worth of furniture. To this very rich class belong the people who evade taxation by swearing to foreign residences in Newport and elsewhere, but they never think of giving up their elegant homes on Fifth Avenue and in other expensive parts of the city.

The man of ordinary means (and in this class I shall for comparison place all owning from \$25,000 to \$100,000) has his money invested in his business or real estate on bond and mortgage paying 4½ per cent interest. He cannot possibly escape taxation, and so his income, if derived from his business, is whittled down unmercifully, and if from bond and mortgage a slice of 2½ per cent is taken from the 4½ per cent, leaving him with an income of but 2 per cent, which on a small property is not very remunerative. This is the man who is too poor to go to Newport, but must stay and face the music.

Now take the case of the small shopkeeper, with \$2,500 or \$3,000 invested in his business. It is as impossible for him to escape the tax collector as it is for him who is moderately well off, and however hard he may toil to add to his stock the tax shears relentlessly cut larger and larger slices from his meagre income.

The law appears to me very unjust and should be repealed, and the tax on personal property should be saddled upon the real estate holdings of our citizens. I am not now speaking of the taxes upon corporations. These should, of course, stand.

Now, see the working of the law as suggested. The real estate of the city stands the burden, and the entire tax income is paid practically in the rental value of the different properties. For instance, the Vanderbilt residence would pay a rental of \$25,000 to \$30,000, and the modest flat dweller would pay a rental of from \$400 to \$1,600.

Another point. Real estate never flies away and never can change its residence, and it makes little difference where its owner may temporarily reside, whether on Fifth Avenue, Newport, or the heart of Africa, the Fifth Avenue plot continues to pay its regular tax or rental value.

It would make no difference, of course, in the amount raised, whether it came from personal property or realty. The city must have so much money for running expenses, and this \$90,000,000 or \$100,000,000 must be raised by taxation, but according to this plan a fairer distribution of the tax would be made and the rich would be unable to evade the payment of their debts as they do under the present law.

I have not made an exact calculation as to the proportion of taxation that would be thus shifted upon the shoulders of the rich, but, taking \$250,000 as the line of demarcation between the two classes, I should say that, roughly estimated, 50 per cent of the taxes would be added to this class. In other words, 75 per cent of the taxes would be paid by those worth \$250,000 or more and 25 per cent by all others.

HOW I KEEP YOUNG. By LILLIAN RUSSELL.

Exercise, diet, and correct mode of living will do more to preserve a woman's beauty than all drugs, medicines, and cosmetics. No woman who spends her days in the house, taking little exercise and devoting time to beautifying herself by artificial means, can hope to retain her youthfulness. The mere fact that she is depriving herself of all the essentials to youthfulness militates against her. I have laid down for myself a set of rules which I follow with unflinching regularity.

The first thing upon arising in the morning I take a hot bath. This is followed by vigorous massage treatment. Then comes a brief session with the punching bag and perhaps a few miles' "spin" on a stationary bicycle. Another bath follows this, and I am ready

for breakfast, which consists usually of an egg, a piece of dry toast, and a cup of tea without sugar. After breakfast, if the weather is fine, a walk through the park, or a drive if it be cloudy or threatening. I am a great lover of sunshine and prefer to take outdoor exercise on bright days. Usually an hour or two is taken up with receiving friends who may call. Then I adjourn to my gymnasium and have a session with the health lift or the punching bag and the medicine ball, perhaps; then a warm bath graduated in temperature until it becomes almost cold. Another rubdown, a short nap, and I am ready for dinner.

This consists usually of a chop or piece of steak, very few vegetables, no sweetening of any kind. Then to the theatre, and after the theatre, perhaps, a

The Player Folk.

Frank Daniels will take "Miss Simplicity" into the Casino, New York, tonight, for what he expects will be a prolonged engagement. Since the appearance of the Daniels company in this city some months ago "Miss Simplicity" has met with much favor at the hands of theatre-goers in a number of Eastern cities and the Middle West. There have been several changes made in the cast which have bettered the performance of the musical piece immensely. Daniels has not been seen in New York for over two years, since the first season of "The Amer." The amusement lovers of the metropolis have always displayed a liking for the funny little fellow, and, equipped with such a good vehicle as "Miss Simplicity," there is little doubt as to how the performance at the Casino will be received.

Sir Henry Irving will divide this week between Syracuse, Albany, and Springfield, Mass., giving two nights to each. Maude Adams is at the Hollis Street, Boston; John Drew at the Powers, Chicago; E. H. Sothern at the Euclid Avenue, Cleveland; Julia Marlowe at the Alvin, Pittsburgh; J. K. Hackett in Newark, N. J., and W. H. Crane in Providence, R. I.

Mrs. Patrick Campbell is playing in Montreal; E. S. Willard in Cincinnati; May Irwin at the Montauk, Brooklyn; the Rogers Brothers in Milwaukee; James T. Powers in Detroit; David Warfield at Ford's, Baltimore; Viola Allen at the Columbia, San Francisco, and Stuart Robson at the Chestnut Street Opera House, Philadelphia.

Richard Mansfield is making a tour of Texas and will be at San Antonio Wednesday; Blanche Walsh will be at Colorado Springs the same evening; Virginia Harned is at the Academy of Music, Baltimore, this week; Dan Daly at the Illinois, Chicago; Louis Mann and Clara Lipman at the Garrick, Philadelphia, and Frederick Warde in Denver.

Mrs. Mansfield will play part of the week in Louisville; William Faversham in Buffalo; Miss Modjeska in Portland, Ore.; Henry Miller in Indianapolis; Grace George at Birmingham, and the Kelsey-Shannon company at Waterbury.

The management of the Bijou has found the special ladies' matinee on Friday such a success that it has been decided to set aside every Friday and Saturday during the remainder of the season especially for the women folk. On these occasions smoking will be prohibited and everything will be done to make the performance of uncommon interest to the feminine patrons.

As a rule the Bijou bills of vaudeville are given by the very best of performers in this branch of the theatrical business, and in addition the burlesque stock company contributes a half hour or so of very clever entertainment in which a little nonsense is admirably mixed with some really well-rendered songs, both of a popular and ambitious order.

The Bijou chorus is large, as well as good-looking, and under the direction of Bert Leslie it helps very much in making the part of the show given by the regular stock company attractive.

Proverbs.

FEMININE AND MASCULINE.

A fool and his money are the best policy.

A bird in the hat is worth two on the bush.

Christmas makes cowards of us all. As you make your break, so you must lie out of it.

Straws show which way the drink goes.

Man was not meant to live on loans.

—J. W. T.

NEW WOOD FOR OLD

What a Woman Learned of the Art of "Doing Over" Furniture.

Once upon a time a woman, full of the eagerness of utter ignorance, decided to "do over" some of her furniture.

Black walnut composed all her best pieces. Then she had a desk of plain oak, of the varnished official variety, and an oak bookcase which looked as though it had been given away with ten boxes of someone's soap. There were also a few discolored wicker chairs, a green ashore, and a cherry settee.

The experimenter armed herself with a dark walnut stain of the dull finish sort. But as soon as she read the directions she saw that before she could apply it successfully it would be necessary for her to remove all the varnish which was then upon the pieces she was about to renovate. She was as ignorant of the varnish-removing processes as a Hottentot and for a day she decided that it really did not matter how her room looked.

When ambition and vigor returned to her, however, she began a tour of investigation. She consulted upholsterers, cabinet painters, house and sign painters, and hardware merchants. Everywhere she discovered a strong determination on the part of those consulted to tell her nothing but to do her work for her at the reasonable rate of \$20 a desk and so on.

The hardware merchant did sell her what he called cabinet scrapers at five or ten cents apiece and she promptly blistered and lamed her hands in the effort to remove varnish with them. Then some kind and amiable soul told her that if she loosened the varnish by application of raw ammonia, the work of the scraper would be less difficult. So she tried that and was frequently forced to leave the scene of her experiment in order to get an unanxious breath.

It was accident that finally made her path easy. She had purchased some turpentine in the beginning of her experiments to clean her paint brush. By a fortunate piece of bad management some of the undiluted ammonia and some of the turpentine were spilled together upon the hard, obstinate shiny surface of the desk. When the despairing experimenter discovered this, they had already removed the stain and varnish from the spot where they had fallen. The cabinet scraper had only to scrape up a gummy mass.

After that the varnished surfaces were treated to a liberal dampening of this mixture before the cabinet scraper touched them. And the result of much arduous toil was that the home decorator evolved the following rules for "doing over" furniture:

First provide yourself with undiluted ammonia and with turpentine; then with cabinet scrapers, two or three, and a big file upon which to keep them sharp; then with sheets of very rough sandpaper, sheets of medium sandpaper, sheets of fine sandpaper and a small wooden block to which the sandpaper may be attached. With this block held in the hand,

J. PIERPONT MORGAN, THE GREAT CONSOLIDATOR.

A consideration of the life and works of J. Pierpont Morgan necessitates an amendment of the ancient aphorism to the effect that there is nothing new under the sun. No word has yet been coined which will specifically express the position held by the subject of this sketch.

In the records of his very one may search in vain for any parallel to the man or to the results which his mastery energy has evolved.

Perhaps the student of social economy will insist that Mr. Morgan is only the figurehead of an industrial movement which happened to coincide in his time. Possibly so. The establishment of the fact will not affect his place in history. Caesar, Napoleon, Cromwell, Washington and others live because they took advantage of conditions not of their own creating.

J. Pierpont Morgan is the "Great Consolidator." In finance and in industry he bids fair to see the day when, like Alexander, he will weep because there are no more worlds to conquer. The human mind is incapable of grasping the significance of a million units, be they dollars or miles. It is to this fact that

there is no popular appreciation of what J. Pierpont Morgan has done or is doing. No man can imagine a thousand miles of railway tracks. Mr. Morgan controls directly and indirectly a hundred thousand miles of dividend paying railroads. He deals in corporations worth millions as a boy plays with alphabet blocks.

Balzac wrote of wealth. His characters, men and women, were always striving for money and incomes. In his wildest flight of imagination Balzac created a banker and speculator whom he called Nucingen. He was worth twenty millions of francs, or four millions of dollars. It is doubtful if the great Nucingen, were he alive today, could arrange an interview with Mr. Morgan. In the parlance of the gambler he was a "piker." Balzac wrote hundreds of novels. The combined riches of all his characters would not equal that enjoyed by J. Pierpont Morgan, yet in his day the great French novelist was accused of exaggerating the wealth of the society of which he wrote.

In one operation in the past year it is a matter of record that Mr. Morgan cleared nearly \$3,000,000. His profits in the successful organization of the billion and a

half dollar steel corporation are variously estimated at from twenty to fifty millions. How much the \$400,000,000 Northern Securities Company will yield is beyond reliable estimate, but 5 per cent would be a small profit, say a mere trifle of twenty millions. Surely it is reasonable to place Mr. Morgan's income for the year at \$50,000,000. He gave \$400,000 to his clerk for New Year presents. It was like handing a crisp new one-dollar bill to an attentive elevator boy.

Mr. Morgan is a large, powerfully built man, with a rather florid complexion. Those persons not well acquainted with him, who have managed to secure an interview for the purpose of interesting him in something he did not care to be interested in, testify that he is abrupt and decisive in his methods of thought and speech. On the other hand those who have had occasion to negotiate for a \$50,000,000 bond issue, or the consolidation of forty or fifty thousand miles of railroad, or of the purchase of a fleet of a hundred steamships, or for that matter on any subject of real business, state that Mr. Morgan is an affable gentleman and a ready and fluent conversationalist.

the friction and heat of the sandpapering process will not blister the palm as it inevitably does without this precaution.

With the scraper remove the varnish from the surface wet with the ammonia and turpentine. Then rub thoroughly with each of the sandpapers in succession, that the scratching of the other instrument and any remnants of varnish may be removed. To the plain, dull, uncolored surface of the wood apply the fresh stain with a brush or a cloth. If light and dark shades are desired they may be obtained by rubbing parts of the surface before the stain has dried.

In after years will you come to me In all of your madly planned schemes, Come over the Sea of Memory. With the old smile, fond and tender? Dear, out of the years of joy's new day Will your sweet eyes glance in the old, old way?

In after years will I see your face Like a rose in a June-time setting. And thrill with the spell of your windows eyes? All the past's keen pain forgetting? Will I gleam your smiles, as in dreams I reap The gold of your love in the fields of Sleep?

In after years? Ah, my heart speaks true, I know, when it tells me tomorrow Will I hail your return? For I yearn for you With an all-compelling sorrow. Through the mist of years' joy's dawn shall break And our hearts will sing for the old love's sake!

For Russell Sage's Benefit. Left Israel—What is the idea, anyway, in proposing the coining of a 2½ cent piece?

B. Uppen Dewing—Can't you see? It would enable Uncle Russell Sage to respond more freely to the calls of charity. He could make two souls happy with 5 cents.—Chicago Tribune.

IS THE UNITED STATES A MUSICAL NATION?

BY WALTER DAMROSCH.

"We have made marvelous strides in our musical culture," and there is no reason why we should not become the greatest musical nation on the globe."

Man is the same the world over. He is ruled by his environment, his ancestry, his habits, and the habits of those who have gone before him. Music is an art of slow growth. One grows up with music and leaves more of a love and taste for it than he found when he came into the world. Generations go by, and the children and grandchildren become more and more saturated with music. It becomes part of their life. They hear the best and learn to love the best.

Beethoven and Mozart, Bach and Handel, Haydn, Schumann, and the rest of the great army of tone-painters became personal friends through their musical scores. The peculiarities of expression of each are known and recognized. The symphonies of one, the oratorios of another, and the songs and sonatas of a third tell us the thoughts of the composers in their own peculiar way. Executants—singers, players upon various instruments and collections of instruments we call orchestras—try to portray most truthfully the meanings of the composers.

The more one is acquainted with good music the more critical he becomes. The better artists one hears the more one longs for still greater. And so the very forces that work for the betterment of one's taste react upon themselves, and demands are made not only for the best that art has in store but its best interpretation as well.

This process has been at work for a long time in musical Europe, and as a consequence the best music is there heard executed by the best artists and listened to by the greatest number of and most highly cultured music lovers.

Ours is a new country, and although we do everything in a surprisingly rapid manner, it would be absurd for us to say that we have reached the same musical plane as have our brothers across the sea. But the forces that have been at work in Europe for generations are present with us now. We have the best executives Europe can produce (and many from our own country are pushing hard for first place). In the large music centres we have opportunities of hearing the best of music, both classic and modern, and among new centres yearly. Then the permanent orchestras of Boston, Pittsburgh, and Cincinnati are doing wonders toward acquainting us more and more with true musical culture.

During the recent trip of the opera company I had an excellent opportunity of judging of the musical taste in the different cities we visited, and I was surprised at the natural longing for and knowledge of the loftiest forms of music I found among the people of San Francisco. The climatic surroundings had much to do with it, and the inherited taste for melody that is found in the Latin races South could be traced in their descendants among the people of California.

All things considered, we have made as marvelous strides in our musical culture as we have in the other arts and sciences, and there is no reason why we should not become the greatest musical nation on the globe.

ADVANTAGES FOR AMERICANS IN THE STUDY OF FRENCH.

By JAMES H. HYDE.

First Vice President of the Equitable Life Assurance Society.

Mr. Hyde is the Benefactor of the Cercle Francais at Harvard and Founder of the Annual French Lectureship in America.

Exchange of ideas between two persons is mutually beneficial. It broadens their understanding of both domestic and foreign happenings. The varied aspect of the exchange the greater the broadening of mind and character which results.

If this be true of two individuals how much greater must be the benefit which follows an exchange of ideas between two nationalities. For the attainment of this very result the Cercle Francais was established to advance the study of the French language in America—to bring into fuller development certain characteristics of both nations, which are in a measure dormant; so that each may be inspired to know more of the limitless wealth of idea and achievements of the other.

As they are generally considered, there are two great races—the Latin and the Anglo-Saxon. Of these, to an American, the Anglo-Saxon is probably the greater. Although from certain points of view widely divergent in character, these two

races are still similar enough each to need the other as a complement.

Upon this premise advancement of the French language in America must be beneficial to both countries. It is not the mere acquiring of the language as an accomplishment, nor as a convenience that is educationally valuable. It is the opportunity that it affords those who hear and read wittingly, to appreciate something of the literature, the art and the elegance of the Latin nations. On the other hand, American initiative and energy are most valuable qualifications, which are not so much characteristics of the French.

Should the study of the language become universal in this country, ample opportunity will be afforded the great reading, thinking public to select and judge for itself the manifold superiorities and beauties of French art. It will also perhaps stamp upon our people something of the refinement which must result from a more intimate association of the two peoples in the realm of thought.

THE PHILIPPINES NOT A WHITE MAN'S COUNTRY.

By HON. A. O. BACON, Senator from Georgia.

The Philippine Islands are not a white man's country. The white man cannot work there in the sun, and there will never be a time when he will attempt it. To the young man simply seeking adventure and with a desire to see the world it is very well for him to go there for a short time with those objects in view, but the climatic conditions are such that his health would be injured within a couple of years, and therefore the idea of his going there for the purpose of engaging in business is out of the question. There are exceptions, but the general rule is that a white man cannot stand the climatic conditions more than two years, and I would not advise any white man to go there with a view to a permanent residence.

A young man might go there and engage in business for a time, if a favorable opportunity offered itself, but my knowledge of the conditions in the archipelago warrant me in stating that no young man, if he wanted to retain his health, would remain there longer than two years. Again, my information is that no white woman can live in the islands for more than two years without loss of health, and this fact alone would be sufficient reason why no young man should go there with a view of establishing a permanent business or residence there.

I reiterate that it is not a white man's country, and never will be.

Grammar and Fact.

Professor—In the sentence "money talks," parse "money."
Student—Money is a noun, nominative case, feminine gender—
Professor—Feminine gender? How do you make that?
Student—It talks. doesn't it?—Detroit Free Press.

Greatest Effort of Their Life.

The two men were talking about their domestic affairs:
"Do you keep a cook at your house?"
"Um—er, ah," hesitated the other, "we try to."—Detroit Free Press.

Pessimistic.

Little Clarence—Papa, is there really "honor among thieves?"
Father—No, my son; thieves are just as bad as other people.—Tit-Bits.

Not a Woman's Letter.

"Why did the court refuse to accept that woman's letters as evidence?"
"It was decided that they were not genuine."

"Didn't the handwriting experts declare that she wrote them?"
"Yes, but there was evidence to the contrary."

"What was it?"
"The letters contained no postscripts."—New York Herald.

A Lawyer's Good Advice.

Thomas F. Miller, for many years a Judge of the Police Court of the District of Columbia, will be remembered as one who delighted in having his little joke with the young lawyers who defended cases before him. Once in a while, however, the tables were turned upon him.

On one occasion a prisoner had no counsel to defend him. When the judge was apprised of the fact he called out to a young lawyer who was sitting in court at the time:

"Mr. Smartly, suppose you take this case. Take your client into the jury room and give him the very best advice you can and come back into court at the end of half an hour."

The lawyer took the man into the room as directed and reappeared in court at the end of the half hour. But the prisoner was not with him.

"Your honor," said the lawyer, "in obedience to your instruction, I am ready to report to you."

"Where's the prisoner?" the judge enquired.

"Really, I don't know. You told me to take him into that room and give him the best advice I could. After I heard the man's statement I advised him, as the window was not very high from the ground, to depart from the building in that way, and he took my advice. I do not know where he is now, for he has been gone about twenty minutes."

The Last Music.

Open, ye gates of cloudy blue,
Open, and let the West Wind through,
In mantle all of dew and mist;
For we, in this, our moon estate,
Our ruined pomp would celebrate,
And hail our wealth, who now are poor,
With voice of princely troubadour.

He in our stately halls did dwell
Ere dinnings us befell;
And golden girdons, as is meet,
Was scattered nightly at his feet;
Now are our quondam splendors shed,
Friends, hirelings, kinsmen, all are dead;
We of our glories lie bereft,
And he alone to us is left.

The tapestry of vert and or
Lies razed on the rotting door;
The arras all with auree dight
And lustrous of the gifts of Fate;
The board is bare, the hearth is chill,
The joyous dancers' feet are still,
And she who led the merriment,
Shall stare the mocking winter moon.

Then, if his pride of minstrelsy
Disdained not this our beggary,
Spendthrift of all that made us great
And lustrous of the gifts of Fate;
Come, let us our lost joys inter
Dance in our woe's woe's sepulchre;
And he shall, mourning, follow them
With his imperial requiem.

—Fall Mall Gazette.

At the Corner Grocery.

"If I had an engagement with you," said the clerk, "it would be like this."
And he gently placed a date with a peach.

"No," answered the pretty cashier, "it would be like this."
And she laid the date beside the canned lobsters.—Baltimore American.

Current Humor.

Slightly Misinformed.

"I understand Bilkins made a great hit on the stage."

"Somebody has misinformed you. The audience made the hit; Bilkins was the target."—Baltimore News.

A Precocious Niece.

Maiden Aunt—Yes child. I have had love affairs. I have quaffed the nectar of love—in my youth.

Niece Lucille—But, I say, Auntie, wasn't it a long time between drinks?—Puck.

Bound to Have It Cozy.

"Isn't her 'den' completely furnished yet?"

"Not yet. You see, there is still room to turn around in it, and she is determined to make it look cozy before she gets through."—Chicago Post.

Their Mother Tongue.

"Hi, you, you," said the cockney, addressing the Bowdoin boy, "we cawnt be enemies, we 'ave to be brothers. We speak the same language you know."

"Wot 'ell, Holler for an interpreter. You're wuzzy. I seen you batten your eye. Git proper. Git proper."—Chicago Record-Herald.

Paraded by Fate.

Johnny—But wuz tough luck on poor Chimney. He bruk trou de lee where de water wuz forty feet deep, and—
Patsy—Drowned?
Johnny—Worse dan dat! He lost one o' his skates and got licked when he got home!—Puck.